

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006  
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006  
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

**PRIME APPLICANT:** 0599 Frenchtown K-12 Schools 32 Missoula

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2007 by this amount: \$3,075

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	138	475,281	186,637	182,588	
2006	148	487,065	203,595	194,801	6,106
2007			210,737	200,951	3,075

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 11,784

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 3,444  
Per-student amount for FY 2006----- 3,291

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	138	475,281	211,814	263,467	
2006	148	487,065	241,564	245,500	6,106
2007					3,075

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -17,967

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**NO**

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**NO**

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 1,909

Per-student amount for FY 2006----- 1,659

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**NO**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Frenchtown K-12 Schools 0599**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Frenchtown K-12 Schools 0599</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	185862.50	185864.13
			2XX	Personal Services - Employee Benefits	68477.20	51870.96
			3XX	Purchased Professional and Technical Services	.00	1790.60
			5XX	Other Purchased Services	3936.57	2277.56
			6XX	Supplies and Materials	12618.61	12682.50
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	64428.12	69614.04
			2XX	Personal Services - Employee Benefits	11245.58	12178.55
			3XX	Purchased Professional and Technical Services	54595.25	68911.75
			5XX	Other Purchased Services	332.17	.00
			6XX	Supplies and Materials	3917.89	5244.98
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	.00	812.51
			2XX	Personal Services - Employee Benefits	.00	4.21
			5XX	Other Purchased Services	3239.04	2878.66
		25XX	Support Services - Business			
			6XX	Supplies and Materials	2023.84	1020.30
10	Transportation Fund					
	280	Special Education - Local and State				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	411.09	363.52
			5XX	Other Purchased Services	78.53	78.73
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	19113.38	19484.57
			2XX	Personal Services - Employee Benefits	1137.78	2350.12
			5XX	Other Purchased Services	3743.40	3773.40
			6XX	Supplies and Materials	1556.47	5002.24
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	.00	625.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	27188.92	27326.67
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	9367.70	10072.02
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	.00	98.15
		27XX	Student Transportation Services			

Linda McCulloch Superintendent  
Office of Public Instruction  
Division of Special Education  
PO Box 202501  
Helena, MT 59620

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Frenchtown K-12 Schools 0599**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Frenchtown K-12 Schools 0599</b>						
	14	Retirement Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
				2XX Personal Services - Employee Benefits	2006.96	2739.47
				<b>District/Coop Totals</b>	475,281.00	487,064.64
				<b>Prime Applicant Totals</b>	475,281.00	487,064.64